



[4830]

This document is scheduled to be published in the Federal Register on 05/01/2023 and available online at [federalregister.gov/d/2023-09003](https://www.federalregister.gov/d/2023-09003), and on [govinfo.gov](https://www.govinfo.gov)

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 52

[REG-105954-22]

RIN 1545-BQ40

Superfund Chemical Taxes; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking; correction.

SUMMARY: This document contains corrections to a notice of proposed rulemaking (REG–105954-22) that was published in the **Federal Register** on Wednesday, March 29, 2023. The proposed rulemaking published in March contains proposed regulations relating to the excise taxes imposed on certain chemicals and certain imported substances, effective July 1, 2022. Such taxes are known as the Superfund chemical taxes.

DATES: Written or electronic comments and requests for a public hearing are still being accepted and must be received by May 30, 2023.

ADDRESSES: Commenters are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at www.regulations.gov (indicate IRS and REG-105954-22) by following the online instructions for submitting comments. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The Department of the Treasury (Treasury Department) and the IRS will publish for public availability any comment submitted electronically and on paper, to its public docket. Send paper submissions to: CC:PA:LPD:PR (REG–120653-22), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station,

Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Stephanie Bland or Amanda Dunlap at (202) 317–6855 (not a toll-free number); concerning submissions of comments and requests for a public hearing, call Vivian Hayes (202) 317–5306 (not a toll-free number) or by email to publichearings@irs.gov (preferred).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking that is the subject of this document is under sections 4661, 4662, 4671 and 4672 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (REG-105954-22) (FR 2023-06278), beginning on page 18446 in the issue of March 29, 2023, contains errors that need to be corrected.

1. On page 18453, in the second column, the heading “VII. Definitions Relating to Sections 4671” is corrected to read “VII. Definitions Relating to Sections 4671 and 4672”.

§ 52.4662–2 [Corrected]

2. On page 18462, in the first column, in paragraph (g)(3)(iii) of § 52.4662–2, the language “refinery grade” is corrected to read “refinery-grade”, wherever it appears.

Oluwafunmilayo A. Taylor,
Branch Chief,
Publications and Regulations Branch,
Legal Processing Division,
Associate Chief Counsel,
(Procedure and Administration).

